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**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
ALEXANDRIA DIVISION**

In re:)	
)	
)	Case No. 10-14103- RGM
DIETZE CONSTRUCTION GROUP, INC.,)	
)	
)	Chapter 11
Debtor.)	
)	
)	

OBJECTION TO CLAIM OF IRVINE ACCESS FLOORS, INC.

The Dietze Liquidating Trust (“Trust”), by counsel, files this objection (the “Objection”) to the Proof of Claim No. 5 filed by Irvine Access Floors, Inc., and respectfully states as follows:

BACKGROUND

1. On May 19, 2010 (the “Petition Date”), Dietze Construction Group, Inc., (the “Debtor”) filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. A Committee of Unsecured Creditors was appointed on June 28, 2010.

2. The bar date to file proofs of claim in the case was set as September 23, 2010 for all creditors (except for governmental units) (the “General Bar Date”) and November 15, 2010 for governmental units (the “Governmental Bar Date”).

3. By Order entered on June 2, 2012, the Court approved the Debtor's Disclosure Statement for its First Amended Plan of Liquidation, dated April 19, 2012 (the "Plan"). By Order entered on September 14, 2012, the Court confirmed the Plan. The Plan's Effective Date occurred on October 15, 2012.

4. The Trust has authority under the Plan and Liquidating Trust Agreement to object to claims. The Trustee has determined that certain claims asserted against the Debtor are objectionable, and objects to their allowance as set forth herein.

JURISDICTION AND VENUE

5. The Court has jurisdiction over this Objection pursuant to 28 U.S.C. § 1134 and its retained post-confirmation jurisdiction as set forth in the order confirming the Plan. This is a core proceeding.

6. The statutory basis for the relief requested is § 502(b) of the Bankruptcy Code.

OBJECTION

7. Irvine Access Floors, Inc. filed its proof of claim No. 5-1 on or about June 3, 2010 in the amount of \$3,500.00 for work performed on the Coresite project. On information and belief, and based on the Debtor's records, Irvine Access Floors, Inc. was paid in full for all work performed on the Coresite project. Accordingly, Claim No. 5-1 should be disallowed.

8. The Trustee reserves the right to further object to any and all claims, whether or not the subject of this Objection, on any other ground.

WHEREFORE, the Trustee respectfully requests that the Court enter an Order (i) sustaining this Objection; (ii) disallowing Claim No. 5-1 and (iii) granting such other and further relief as is just and proper.

Dated: January 11, 2013

KUTAK ROCK LLP

By: /s/ Jeremy S. Williams
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CERTIFICATE OF SERVICE

Pursuant to the Local Rules of this Court, I hereby certify under penalty of perjury that a true and correct copy of the foregoing was served via first class mail on January 11, 2013 to the following parties:

James L. Raotke
Irvine Access Floors, Inc.
9425 Washington Boulevard
Suite Y-WW
Laurel, MD 20723-1378

By: /s/ Jeremy S. Williams
Counsel